

Palmetto of Richland County, LLC
Elgin, South Carolina

Original Cost Less Depreciation and Initial Property
Records for Wastewater Assets Acquired from the City of
Columbia, South Carolina

As of

February 28, 2013



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com



301 Oxford Valley Rd / Suite 1604 / Yardley, Pennsylvania 19067-7706
TEL 215.369.9345 / FAX 215.369.9344 / www.tangibl.com

March 15, 2013

Mr. Mark S. Daday
Chief Financial Officer
Ni America
10913 Metronome Dr.
Houston, Texas 77043

Dear Mr. Daday:

Tangibl has completed an original cost less depreciation study and developed the initial property record balances as of February 28, 2013 for the wastewater assets acquired by Palmetto of Richland County, LLC from the City of Columbia. The study involved discounting the reproduction costs developed by Joel E Wood and Associates to original cost and depreciating the balances using the service lives in place at Palmetto Utilities, Inc.

The balance of this report includes a description of the methods and procedures used in the study and the resulting original cost less depreciation and the initial property records for the acquired system. Summary results and beginning balance sheet amounts related to fixed assets are also included.

Sincerely,

A handwritten signature in black ink, appearing to read "Donald J. Clayton".

Donald J. Clayton, P.E.
Principal

CONTENTS

SECTION 1. METHODS USED IN THE STUDY	1-1
BACKGROUND	1-1
ORIGINAL COST	1-1
ANNUAL AND ACCUMULATED DEPRECIATION.....	1-2
FUNDS PENDING REGULATORY OUTCOME	1-3
TAX DEPRECIATION	1-3
SECTION 2. RESULTS OF THE STUDY	2-1
DESCRIPTION OF RESULTS.....	2-1
Table 1. Summary Table.....	2-2
Table 2 Original Cost Less Depreciation.....	2-4
Table 3. FPRO and Accumulated Amortization	2-11
Table 4. Property Records - Plant in Service	2-18
Table 5. Property Records - FPRO	2-23

PALMETTO OF RICHLAND COUNTY, LLC

ORIGINAL COST LESS DEPRECIATION AND INITIAL PROPERTY RECORDS FOR WASTEWATER ASSETS ACQUIRED FROM THE CITY OF COLUMBIA, SOUTH CAROLINA

AS OF

FEBRUARY 28, 2013

SECTION 1. METHODS USED IN THE STUDY

BACKGROUND

Palmetto Utilities of Richland County, LLC (the Company) has acquired certain wastewater collections facilities owned by the City of Columbia, South Carolina. The facilities serve 10,990 customers in Richland County, South Carolina and consist of services, gravity and force mains and lift stations.

The beginning inventory for the property records was taken from the Joel E. Wood & Associates, L.L.C. report dated January 9, 2013 (Wood Report). The Wood Report developed the Reproduction Cost as of October 30, 2012 and provided details of the acquired facilities by subdivision and lift station. For the purposes of this study it was assumed that there were no changes to the inventory between October 30, 2012 (the as-of date of the Wood Report) and February 28, 2013 (the as-of date of this study).

ORIGINAL COST

The Original Cost resulting from the study was developed by trending the reproduction costs by subdivision or lift station from the Wood report backward to the dates each subdivision was placed in service. The initial in-service date for each subdivision and lift station was supplied by the Company. In those cases where the initial in-service date resulted in an age older than the service used for the account, it was assumed that a replacement was made as of the age equal to the service life. The Consumer Price Index (CPI) through December 31, 2012 was the basis for the trend factors used to develop the original cost as of February 28, 2013.

The trend factors used to develop the original cost in the study are, as follows:

In-service Year	Trend Factor
2012	1.000000
2011	0.979505
2010	0.949533
2009	0.934209

In-service <u>Year</u>	Trend Factor
2008	0.937545
2007	0.902878
2006	0.877874
2005	0.850441
2004	0.822572
2003	0.801235
2002	0.783381
2001	0.771188
2000	0.749851
1999	0.725466
1998	0.709789
1997	0.698903
1996	0.683227
1995	0.663631
1994	0.645342
1993	0.62923
1992	0.610941
1991	0.593088
1990	0.569138
1989	0.539962
1988	0.515142
1987	0.494675
1986	0.477257
1985	0.468548
1984	0.452436
1983	0.433712
1982	0.420213
1981	0.395827
1980	0.358814
1979	0.316139
1978	0.283916
1977	0.263885
1976	0.247773
1975	0.234274
1974	0.214679
1973	0.193341
1972	0.18202
1971	0.176359
1970	0.168956

ANNUAL AND ACCUMULATED DEPRECIATION

The annual and accumulated depreciation amounts related to original cost were based on the service lives currently used by Palmetto Utilities, Inc., as follows:

<u>Account</u>	<u>Service Life</u>
360.21 Collection sewer - Force - PVC	30 Years
360.21 Collection sewer - Force – DIP	30 Years
361.21 Collection Sewer – Gravity – PVC	45 Years
361.21 Collection Sewer – Gravity – DIP	45 Years
361.23 Collection Sewer – Gravity – Manholes	30 Years
363.21 Services to Customers	38 Years
354.3 Pumping Plant – Structs. and Improvs.	32 Years
371.3 Pumping Plant – Pumping Equipment	18 Years

Annual depreciation rates were developed using the following formula:

$$\text{Annual Depreciation Rate} = 1 / \text{Service Life}$$

To develop the accrued depreciation factors the following formula was used:

$$\text{Accrued Factor} = \text{Age in Months} / \text{Service Life in Months}$$

FUNDS PENDING REGULATORY OUTCOME

The current cost (or reproduction cost) of tap fees paid to the City of Columbia by the acquired customers were estimated by multiplying the number of customers acquired or 10,990 by the current tap fee of \$3,940. This resulted in a reproduction cost of \$43.3 million. The reproduction cost of the tap fee was then apportioned to the individual property items using the reproduction cost from the Wood Report. Since the regulatory treatment of these tap fees has yet to be determined they have been designated as Funds Pending Regulatory Outcome (FPRO). The original cost and accumulated amortization of FPRO was determined in a manner similar to the original cost and accumulated depreciation of the underlying plant in service.

TAX DEPRECIATION

In addition to the book depreciation amounts, tax depreciation and deferred taxes were calculated using tax lives and the straight line method similar to the current method used by Palmetto Utilities, Inc.

The following tax lives were used.

<u>Plant Category</u>	<u>Tax Life</u>
Collection System	25 years
Lift Stations	15 Years

Deferred taxes were calculated using a composite state and federal tax rate of 37.3%.

SECTION 2. RESULTS OF THE STUDY

DESCRIPTION OF RESULTS

The results of the study as of February 28, 2013 are summarized in Table 1 on page 2-2. The development of the Original Cost and Accumulated Depreciation amounts related to plant in service is shown in Table 2 beginning on page 2-4. The Original Cost and Accumulated amortization of FPRO is shown in Table 3 beginning on Page 2-11. The initial property records related to original cost as of February 28, 2013 are shown in Table 4 beginning on page 2-18. The initial property records related to FPRO as of February 28, 2013 are shown in Table 5 beginning on page 2-23.

Palmetto of Richland County, LLC

Table 1., Summary of Plant, Funds Pending Regulatory Outcome, Book Depreciation, Tax Depreciation and Deferred Taxes as of February 28, 2013

	Book Depreciation Forecast - Existing Plant				
	Balance at 2-28-13	2014	2015	2016	2017
Per Books					
Utility Property					
Plant in Service	\$ 29,960,493.63	\$ 685,365	\$ 821,165	\$ 819,770	\$ 814,117
Plant in Service	<u>(11,943,906.79)</u>				
Accumulated Depreciation - Plant in Service					
Net Plant	18,016,586.84				
Funds Pending Regulatory Outcome					
Funds Pending Regulatory Outcome	(27,319,043.85)	(624,940)	(748,768)	(747,496)	(742,341)
Accumulated Amortization - FPRO	<u>(10,890,877.59)</u>				
Net Funds Pending Regulatory Outcome	<u>(16,428,166.26)</u>				
Net Plant Less FPRO	\$ 1,588,420.58	\$ 60,425	\$ 72,397	\$ 72,274	\$ 71,776

Palmetto of Richland County, LLC

Table 1., Summary of Plant, Funds Pending Regulatory Outcome, Book Depreciation, Tax Depreciation and Deferred Taxes as of February 28, 2013

	Tax Depreciation Forecast - Existing Plant			
	Balance at 2-28-13	2013	2014	2015
		2016	2016	2017
Tax Depreciation and Deferred Taxes				
Net Book Basis				
Plant in Service	\$ 18,016,586.84			
Funds Pending Regulatory Outcome	(16,428,166.26)			
Total Net Book Basis	1,588,420.58			
Tax Basis				
Plant in Service	18,000,000.00			
Funds Pending Regulatory Outcome	-			
Total Tax Basis	18,000,000.00			
Accumulated Tax Depreciation				
Plant in Service	-			
Funds Pending Regulatory Outcome	-			
Total Accumulated Tax Depreciation	-			
Net Tax Basis				
Plant in Service	18,000,000.00			
Funds Pending Regulatory Outcome	-			
Total Net Tax Basis	18,000,000.00			
Tax Depreciation and Deferred Taxes				
Basis for Deferred Taxes				
Plant in Service	16,586.84			
Funds Pending Regulatory Outcome	(16,428,166.26)			
Total Basis for Deferred Taxes	(16,411,579.42)			
Accumulated Deferred Taxes				
Plant in Service	6,186.89			
Funds Pending Regulatory Outcome	(6,127,706.02)			
Total Accumulated Deferred Taxes	\$ 6,121,519.12			

Palmetto of Richland County, LLC

Table 2. Development of Original Cost and Accumulated Depreciation as of February 28, 2013

NARUC Account (1)	Subaccount (2)	Location (3)	In Service Date (4)	Reproduction Cost (5)	Trend Factor (6)	Original Cost (7)	Age at 2/28/2013 (8)	Service Life (9)	Accrued Factor (10)	Accrued Depn. (11)	OCLD (12)
354.3 Structures and Improvements		NE6 (Holly Ridge) 800 Longtown Road	2/1/1995	20,800.00	0.663831	13,803.53	217.00	32	0.56510	7,800.43	6,003.10
354.3 Structures and Improvements		NE4 (Crescent Lake) 1 Crescent Lake Court	7/1/1995	43,666.67	0.663831	28,978.57	212.00	32	0.55208	15,988.59	12,979.98
354.3 Structures and Improvements		NE3 (Brockhaven) 101/2005	10/1/2005	113,000.00	0.650441	96,059.82	99.00	32	0.23177	22,273.14	73,856.68
354.3 Structures and Improvements		NE9 (Ivy Square) 298 Long Green Park	11/17/2008	175,000.00	0.937545	164,070.32	52.00	32	0.13542	22,217.86	141,852.46
371.3 Pumping Equipment		NE7 (Industrial Park #1) Clemson Road Ext: 4/1/1981	391,323.33	0.725466	218,607.00	167.00	18	0.77315	169,015.60	49,591.40	
371.3 Pumping Equipment		NE13 (Long Creek #3) 2000 Longtown Road	6/1/1981	350,000.00	0.725466	253,913.00	165.00	18	0.76389	193,981.32	59,991.68
371.3 Pumping Equipment		NE6 (Holly Ridge) 800 Longtown Road	2/1/2012	41,600.00	1	41,600.00	13.00	18	0.05019	2,503.70	39,096.30
371.3 Pumping Equipment		NE4 (Crescent Lake) 1 Crescent Lake Court	7/1/2012	87,333.33	1	87,333.33	8.00	18	0.03704	3,234.57	84,098.76
371.3 Pumping Equipment		NE8 (Industrial Park #2) Clemson Road Ext:	4/1/1999	117,333.33	0.725466	85,121.31	167.00	18	0.77315	65,811.38	19,309.93
371.3 Pumping Equipment		NE12 (Long Creek #2) 128 Runnymeads Dr:	6/1/1999	40,800.00	0.725466	29,599.00	165.00	18	0.76389	22,610.35	6,998.65
371.3 Pumping Equipment		NE11 (Long Creek #1) 204 Columbia Drive E	6/1/1999	154,666.67	0.725466	112,205.37	165.00	18	0.76389	65,712.44	26,492.93
371.3 Pumping Equipment		NE2 (Bridford Park) 700 N. Springs Road	4/1/2003	154,666.67	0.801235	123,924.30	119.00	18	0.55093	68,273.11	55,681.19
371.3 Pumping Equipment		NE15 (North Crossing) 222 N. Crossing Drive	12/1/2003	58,000.00	0.801235	46,471.61	111.00	18	0.51389	23,881.24	22,590.37
371.3 Pumping Equipment		NE3 (Brockhaven) 28 Warwick Court	10/1/2005	226,000.00	0.850441	192,199.65	69.00	18	0.41204	79,193.37	113,006.28
371.3 Pumping Equipment		NE9 (Ivy Square) 298 Long Green Park	11/17/2008	350,000.00	0.937545	328,140.65	52.00	18	0.24074	78,986.82	249,143.83
371.3 Pumping Equipment		NE16 (Spring Valley) 302 W. Spring Road	9/1/2010	34,000.00	0.949533	32,284.11	30.00	18	0.13889	4,483.90	27,800.21
Total				47,487,276.00		29,960,493.63			11,943,906.79	18,016,586.84	

Palmetto of Richland County, LLC

Table 3. Development of Funds Pending Regulatory Outcome and Accumulated Amortization as of February 28, 2013

NARUC Account <u>[1]</u>	Subaccount <u>[2]</u>	Location <u>[3]</u>	In Service Date <u>{4}</u>	Trend Factor <u>{5}</u>	Age at 2/28/2013 <u>{6}</u>	Service Life <u>{7}</u>	Accrued Factor <u>{8}</u>	Reproduction Cost <u>{9}</u>	Original Cost FPRD <u>{10}</u>	Accum. Amort. FPRO <u>{11}</u>	
354.3 Structures and Improvements											
354.3 Structures and Improvements											
354.3 Structures and Improvements											
354.3 Structures and Improvements											
NET Industrial Park #1 Clemson Road Extent:											
NE13 (Long Creek #3) 2000 Longtown Road	371.3 Pumping Equipment	6/1/1981	0.775466	167.00	18	0.77315	(274,737.00)	(199,334.04)	(154,114.74)		
NE13 (Long Creek #3) 2000 Longtown Road	371.3 Pumping Equipment	6/1/1981	0.725466	165.00	18	0.76389	(319,143.00)	(231,527.31)	(176,851.14)		
NE6 (Holly Ridge)	371.3 Pumping Equipment	8/01 Longtown Road	2/1/2012	1	13.00	18	0.06519	(37,932.00)	(2,282.94)		
NE4 (Crescent Lake)	371.3 Pumping Equipment	1 Crescent Lake Cour	7/1/2012	1	8.00	18	0.03704	(79,634.00)	(2,949.41)		
NE8 (Industrial Park #2) 129 Runnymead Drn	371.3 Pumping Equipment	4/1/1999	0.725466	167.00	18	0.77315	(106,969.00)	(77,616.85)	(60,009.32)		
NE12 (Long Creek #2) 129 Runnymead Drn	371.3 Pumping Equipment	6/1/1998	0.725466	165.00	18	0.76389	(37,293.00)	(26,389.56)	(20,616.98)		
NE11 (Long Creek #1) 204 Columbia Drive E	371.3 Pumping Equipment	6/1/1999	0.725466	165.00	18	0.76389	(102,313.16)	(78,155.85)			
NE2 (Bradford Park)	371.3 Pumping Equipment	4/1/2003	0.801235	119.00	18	0.56993	(141,031.00)	(112,998.92)	(62,254.03)		
NE15 (North Crossing) 222 N. Crossing Drive	371.3 Pumping Equipment	12/1/2003	0.601235	111.00	18	0.51389	(52,866.00)	(42,374.10)	(21,775.56)		
NE3 (Brookhaven)	371.3 Pumping Equipment	10/1/2005	0.630441	89.00	18	0.41204	(206,075.00)	(175,254.61)			
NE9 (Ivy Square)	371.3 Pumping Equipment	2/98 Long Green Park	11/1/2008	0.937545	52.00	18	0.24074	(319,213.00)	(298,210.83)	(72,211.39)	
NE18 (Spring Valley)	371.3 Pumping Equipment	302 W. Spring Road	9/1/2010	0.949553	30.00	18	0.15889	(31,002.00)	(29,437.41)	(4,088.55)	
Total								(43,300,584.00)	(27,319,043.85)	(10,880,877.58)	

Table 4, Property Records as of February 26, 2013
Palmetto of Richland County, LLC

Function	NARUC Account	SubAccount	Description	Location	Sys No. (or Inv. No.)	Retirement Date (#)	In Service Date (#)	In Service Year (#)	In Service Month (#)	Original Cost (#)	NARUC Guideline Life (#)	Type	Quantity	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
3 Pumping Plant														
3 Pumping Plant	354.2 Structures and Improvements													
3 Pumping Plant	354.2 Structures and Improvements			202 W Spring Blvd	507/1974	1975	1974	9		2,685.54				
3 Pumping Plant	NET Industrial Park #1			Clemens Road Extension	47/1/181	1981	1981			23,221.37				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1982	1981	4		53,631.59				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1982	1981	5		53,631.59				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1982	1981	6		30,321.55				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1982	1981	7		69,220.59				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	6/1/185	1985	1985	4		26,234.34				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	7/17/185	1985	1985	12		13,687.69				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	27/1/185	1985	1985	2		13,626.51				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	27/1/185	1985	1985	5		26,234.34				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	10/1/185	1985	1985	7		26,234.34				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	10/1/185	1985	1985	10		56,098.82				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	11/1/209	2009	2008	13		154,070.22				
3 Pumping Plant	NET Industrial Park #1			NET Industrial Park #1	11/1/209	2009	2008	13		154,070.22				
22 LR Station-Schutte														
22 LR Station-Schutte	354.2 Structures and Improvements			354.2 Structures and Improvements	6/1/181	1981	1981	9		2,685.54				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1981	1981	10		23,221.37				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1981	1981	11		53,631.59				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	6/1/181	1981	1981	12		30,321.55				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	6/1/185	1985	1985	13		69,220.59				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	7/1/185	1985	1985	14		26,234.34				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	27/1/185	1985	1985	15		13,687.69				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	10/1/185	1985	1985	16		13,626.51				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	11/1/209	2009	2008	17		56,098.82				
22 LR Station-Schutte	NET Industrial Park #1			NET Industrial Park #1	11/1/209	2009	2008	18		154,070.22				
22 LR Station-Equipment														
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	6/1/181	1981	1979	4		210,821.20				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	6/1/181	1982	1979	5		233,300				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	2/1/202	2012	2012	6		240,145				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	7/1/202	2013	2012	7		87,220.59				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	6/1/189	1989	1979	8		65,121.31				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	6/1/189	1989	1979	9		29,599.40				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	2/1/190	2000	1979	10		11,262.57				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	6/1/190	2000	1979	11		11,262.57				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	2/1/190	2000	1979	12		46,417.41				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	12/1/203	2008	2005	13		102,197.85				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	10/1/205	2009	2008	14		228,483.65				
22 LR Station-Equipment	371.2 Pumping Equipment			371.2 Pumping Equipment	9/1/207	2011	2010	9		22,284.11				

Palmetto of Richland County, LLC
Table 5. Property Records as of February 28, 2013 - Funds Pending Regulatory Outcome

Function	HARUC Account	Subaccount	Division	Location	Sys No. (Ref. Inv. No.)	Retirement Date	In Service Date	In Service Year	In Service Month	HARUC Guideline Life	Type	Quantity	Funds Pending Regulatory Outcome
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total Construction - System													
Total Construction - System													
3 Pumping Plant	354.3 Structures and Improvements	NE 18 (Spring Valley)	302 W. Spring Road	Chammon Road Extension	S4/1974	1975	1974	9		32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 19 (Industrial Park #2)	322 W. Spring Road	Chammon Road Extension	4/IV/1981	1981	4			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 17 (Long Creek #7)	200 Long Creek Dr.	200 Long Creek Dr.	5/IV/1981	1981	6			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 19 (Long Creek #7)	200 Long Creek Dr.	200 Long Creek Dr.	5/IV/1981	1981	6			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 19 (Industrial Park #2)	322 W. Spring Road	Chammon Road Extension	6/IV/1981	1981	6			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	702 N. Spring Road	702 N. Spring Road	6/IV/1985	1985	4			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 15 (Black Rock Park)	222 N. Crossing Drive	222 N. Crossing Drive	7/II/1985	1985	12			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 16 (Rock Ridge)	400 Longwood Road	400 Longwood Road	2/IV/1985	1985	2			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 16 (Rock Ridge)	100 Longwood Court	100 Longwood Court	1/IV/1985	1985	7			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 16 (Rock Ridge)	261 W. Spring Valley	261 W. Spring Valley	1/IV/1985	1985	2			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 16 (Rock Ridge)	288 Long Green Parkway	288 Long Green Parkway	1/IV/1985	1985	10			32 L.R. Station - Structure			
3 Pumping Plant	354.3 Structures and Improvements	NE 16 (Rock Ridge)	298 Long Green Parkway	298 Long Green Parkway	1/IV/1985	1985	11			32 L.R. Station - Structure			
Total Equipment													
Total Equipment													
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	Chammon Road Extension	Chammon Road Extension	AU 1981	1999	1999	4		18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	200 Long Creek Drive	200 Long Creek Drive	6/IV/2012	2012	6			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	12 Reservoir Lake Court	12 Reservoir Lake Court	2/II/2012	2012	2			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	Chammon Road Extension	Chammon Road Extension	4/IV/1999	1999	4			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	12 Reservoir Lake Court	12 Reservoir Lake Court	6/IV/1999	1999	6			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	702 N. Spring Road	702 N. Spring Road	1/IV/2000	2000	4			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	200 Long Creek Drive	200 Long Creek Drive	1/IV/2000	2000	6			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	261 W. Spring Valley	261 W. Spring Valley	1/IV/2000	2000	4			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	288 Long Green Parkway	288 Long Green Parkway	1/IV/2000	2000	12			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	322 N. Crossing Drive	322 N. Crossing Drive	1/II/2005	2005	10			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	289 Long Green Parkway	289 Long Green Parkway	1/II/2005	2005	11			18 L.R. Station - Equipment			
3 Pumping Plant	371.3 Pumping Equipment	NE 13 (Residential Park #1)	322 W. Spring Road	322 W. Spring Road	5/II/2010	2010	9			18 L.R. Station - Equipment			